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## DIGEST

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HB 665 Original

2015 Regular Session

Kleckley

**Abstract:** Excludes repairs to certain aircraft from local sales and use tax in Calcasieu Parish.

Present law provides definitions for sales and use tax.

Present law excludes from the definition of "sales of services", for purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, those charges for repairs to tangible personal property when the repaired property is delivered outside the state.

Proposed law retains present law but excludes from the definition of "sales of services", for purposes of the sales and use tax levied by taxing authorities in Calcasieu Parish, repairs made to certain aircraft in Calcasieu Parish.

(Amends R.S. 47:301(14)(g)(i)(bb))